

Memorandum

To: Fire Department Chiefs

From: Suzanne Burgess, Finance Department ^{SB}

Re: Budget Information for the Fiscal Year Ending June 30, 2011 (FY2011)

Date: February 25, 2010

Enclosed are the following documents to assist in compiling your FY2011 budget:

- Budget Form - The budget information for your department must be submitted on this form. The form is in Excel format and is available on the Emergency Services/Fire Department webpage.
- The January 1, 2010 estimated assessed valuations from the County Assessor's Office
- The Rowan County Budget Schedule for Fire Districts with your due date – April 20, 2010

We recommend a budget reflecting a 95% property tax collection rate. This recommendation is based upon the facts that the Assessor's valuation as of this date is estimated and the County's current tax collection rate is approximately 95%. If your budget is calculated at 100% of valuation, it will be returned to you for adjustment. In this manner, we feel that revenues and expenditures will not be overstated for the year.

For the FY2011 budget, the Commissioners are asking for more detail regarding budgeted expenditures. Please provide this detail on a separate sheet, not on the face of the budget form. For all capital outlay accounts, please list items to be purchased with their estimated costs. For personnel, please list the number of a) full-time employees (if any) and their combined salaries and fringe benefits and b) part-time employees (if any) and their combined salaries and fringe benefits. If major repairs are anticipated, please describe the repair work to be performed. And, as you review your budget, please provide an explanation for any other item that you feel the Commissioners may question.

If your department proposes a tax rate increase, you may be required to meet with the Commissioners to explain the reason for the tax rate increase. The Commissioners may decide to hold a separate Public Hearing to receive public comment on this proposed change. The tax rate at the bottom of the budget form should be the rate the taxpayers will be charged for FY2011 taxes.

Please submit your completed original budget form with original signatures to Rowan County Emergency Services, Fire Division, 2727 Old Concord Road, Suite E, Salisbury, NC 28146 by Tuesday, April 20, 2010. If you have any questions or need additional information, please feel free to contact me at 704-216-8178 or you may e-mail me at Suzanne.burgess@rowancountync.gov.

Thank you.

ROWAN COUNTY - BUDGET TIMELINE For 2010-2011	
February 25	Distribute instructions and tax values to Fire districts
April 20	Budget information from Fire Districts due to Emergency Services, Fire Division
April 23	Fire District budgets due to Finance from Emergency Services
June 1 - 2	Board meetings to discuss budget
June 7	Public Hearing on proposed budget
June 21	Board adopts budget

FIRE DISTRICTS
ESTIMATED FY 2010-2011 TAX BASES
PER COUNTY TAX ASSESSOR

	District No	Fiscal Year 2010-2011
Atwell Township	124	\$ 590,000,000
Bostian Heights	125	764,000,000
Cleveland	123	437,000,000
East Gold Hill	128	127,000,000
East Landis	138	25,000,000
East Rowan	137	
East Gold Hill - 15%		3,900,000
Pooletown - 85%		22,100,000
Ellis Cross Country	118	159,000,000
Enochville	111	295,500,000
Franklin	119	352,000,000
Liberty	127	388,500,000
Locke Township	126	917,000,000
Miller Ferry	115	TBD
Mt. Mitchell	117	115,000,000
Poole Town	114	108,000,000
Richfield-Misenheimer	135	10,400,000
Rockwell Rural	113	572,000,000
Rowan Iredell	134	52,000,000
Scotch Irish	130	113,000,000
South Rowan	136	-
Bostian Heights - 4%		1,560,000
China Grove - 65%		25,350,000
Mt Mitchell - 31%		12,090,000
South Salisbury	112	360,000,000
Union	116	347,000,000
West Rowan	139	342,000,000
Woodleaf	129	566,000,000
		<u>6,705,400,000</u>

ROWAN COUNTY

Department/District: _____

PROPOSED BUDGET FOR FY 2010-2011

REVENUES:

Donations	
Fire District Tax	
Food Stamps	
Fund Raising Projects	
Grants	
Other City/Town Support: _____	
Other County Support: _____	
Other Support: _____	
Rowan County Fire Service	
Rowan County First Responders	
1 Cent Sales Tax	
TOTAL REVENUES	

EXPENDITURES:

Advertising	
Audit Services	
Capital Outlay: Building	
Capital Outlay: Equipment	
Capital Outlay: Truck	
Debt Service (Loan payments)	
Dues & Subscriptions	
Electricity	
First Responders	
Insurance/Bonds	
Motor Fuel & Lubricants	
Natural Gas/Heating Oil	
Pension	
Personnel	
Postage	
Repairs & Maintenance: Building	
Repairs & Maintenance: Equipment	
Supplies: Fund Raising	
Supplies: Kitchen	
Supplies: Office	
Telecommunications/Telephone	
Training & Fire Prevention	
Water	
Water Points	
Workers Compensation	
Miscellaneous	
TOTAL EXPENDITURES	

The Board of Directors recommends a tax rate of _____ cents per \$100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the district's Fire Commissioners.

Chairman, Fire Department Board

Date

Chairman, Fire Commission

Date